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Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

JUL 27 1993

FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

In the Matter of
1993 Annual Access
Tariff Filings, et al.

)
)
CC Docket No. 93-193
)

Direct Case of
Wilkes Telephone and Electric Company

Wilkes Telephone and Electric Company (Wilkes), by its attorneys and John Staurulakis, Inc., its cost consultant,¹ hereby files this Direct Case in response to the Federal Communications Commission's (FCC's) June 23, 1993 decision regarding, among other things, the allocation of General Support Facility (GSF) costs.² In the Suspension Order, the FCC suspended the June 17, 1993 GSF-related tariff filings³ of all Local Exchange Carriers (LECs) for one day, instituted an accounting order, and designated the

¹ John Staurulakis, Inc. (JSI) is a cost consulting firm specializing in cost separations services for independent telephone companies. JSI assists its client-companies in the preparation and filing of federal access tariffs. Wilkes utilized these services with regard to the tariff at issue.

² See In the Matter of 1993 Annual Access Tariff Filings, et. al., Memorandum Opinion and Order Suspending Rates and Designating Issues for Investigation, CC Docket No. 93-193, DA 93-762, released June 23, 1993 (Suspension Order).

³ These filings were made in response to the adoption of new rules for the allocation of General Support Facility costs. See generally In the Matter of Amendment of the Part 69 Allocation of General Support Facility Costs, Report and Order, CC Docket No. 92-222, FCC 93-238, released May 19, 1993 (GSF Order). 047

following issue for investigation: "Have the LECs properly reallocated GSF costs in accordance with the GSF Order?"⁴

As shown in Attachment A,⁵ the rates proposed in Wilkes' June 17 filing resulted from the proper allocation of GSF costs to all access service categories. The application of the new GSF allocation rules⁶ resulted in the allocation of more GSF costs to the carrier common line rate elements; under the previous rules, these costs were allocated to the traffic sensitive rate elements.

Inasmuch as Wilkes has demonstrated that it has properly reallocated GSF costs in accordance with the GSF Order, Wilkes respectfully requests that the FCC terminate its investigation with respect to Wilkes' June 17 rates, and that the FCC find that Wilkes' allocation of GSF costs were appropriate and resulted in

⁴ Suspension Order at para. 105.

⁵ Attachment A is the full Section 61.38 cost support information that was submitted with the June 17 filing by Wilkes. See Wilkes Telephone and Electric Company, Transmittal No. 6, Tariff F.C.C. No. 1, filed June 17, 1993.

⁶ The new GSF allocation rule at issue states that:

"(b) All other General Support Facilities investments shall be apportioned among the interexchange category, the billing and collection category, and Common Line, Limited Pay Telephone, Local Switching, Information, Transport, and Special Access elements on the basis of Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities, combined.

just and reasonable rates in accordance with the Communications Act and the effective Rules and Regulations.

Respectfully submitted,

Wilkes Telephone and Electric Company

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Date: July 27, 1993

WILKES TELEPHONE AND ELECTRIC COMPANY

DESCRIPTION AND JUSTIFICATION

The accompanying revised tariff material has been filed by the Wilkes Telephone and Electric Company (Company) in order to comply with the May 19, 1993 Report and Order in In the Matter of Amendment of the Part 69 Allocation of General Support Facility Costs, CC Docket No. 92-222, FCC 93-238 (Report and Order) and updates the Company's rates for End User Access services. In the Report and Order, the Federal Communications Commission (Commission) deleted the language "excluding Category 1.3" from Section 69.307 of the Commission's Rules and Regulations. As a result, General Support Facilities (GSF) costs, e.g., land, buildings, computers, etc., will be allocated to all access service categories. In addition, the Report and Order required affected local exchange carriers to file tariff revisions implementing the Report and Order on fourteen (14) days' notice. See Report and Order at para. 16, n.55.

In accordance with the Report and Order and with Section 69.203 of the Commission's Rules and Regulations, this tariff establishes the following rates for End User Service: \$3.50 per month for each individual line or trunk for residential and single line business subscribers and \$6.00 per month for each individual line or trunk for multiline business subscribers.

In accordance with Section 61.38(b)(1)(ii) of the Commission's Rules and Regulations, a projection of the Company's costs has been made for the fiscal year ending June 30, 1994 based on the new GSF rules adopted in the Report and Order. The costs for the 12 month period ending June 30, 1994 have been based on financial estimates and projections of the Company, which are summarized in Attachment #4. In order to determine the appropriate rates, apportionment of these costs to the interstate jurisdiction has been made in accordance with the procedures outlined in Part 36 of the Commission's Rules and Regulations and the results of this apportionment are reflected in Attachment #3. These interstate costs were then apportioned among the interexchange category and access elements as prescribed in Part 69 of the Commission's Rules and Regulations. The results of the Part 69 apportionment to the interexchange category and access elements are reflected in Attachment #2 as the "CCL." The development of the end user access revenue requirement and cost per access line is shown in Attachment #1.

In accordance with Section 61.38(b)(1)(i) of the Commission's Rules and Regulations, the cost of service study for the past 12 month period ending December 31, 1992 remains unchanged from that filed on April 2, 1993 in conjunction with the Company's Annual Access Charge filing. (See Attachments #1-8.) The Company's total end user access service revenues generated under this tariff are \$449,790. (See Page 3 following.) The result of this revised tariff material will be an annual increase, to the end users, of \$3,268 in direct charges. (See Page 4 following.)

WILKES TELEPHONE & ELECTRIC COMPANY

IMPACT OF RATE FILING
ON SUBSCRIBERS *

MULTILINE RATE DIFFERENTIAL **	\$0.22
SINGLE LINE RATE DIFFERENTIAL ***	\$0.00
MULTILINE BUSINESS LINES	1,138
SINGLE LINES	8,459
MONTHLY REVENUE INCREASE (DECREASE) MULTILINES	\$272.36
MONTHLY REVENUE INCREASE (DECREASE) SINGLE LINES	\$0.00
ANNUAL REVENUE INCREASE (DECREASE) MULTILINES	\$3,266.32
ANNUAL REVENUE INCREASE (DECREASE) SINGLE LINES	\$0.00
TOTAL REVENUE INCREASE (DECREASE) FOR ALL SUBSCRIBERS	\$3,266.32

* AS REQUIRED BY F.C.C. RULES AND REGULATIONS PART 61.33(b)(1)-(11).

** PROPOSED RATE OF \$6.00 MINUS EXISTING RATE \$5.78

*** PROPOSED RATE OF \$3.50 MINUS EXISTING RATE \$3.00

KILKEE TELEPHONE & ELECTRIC COMPANY

CALCULATION OF ANNUAL END USER
ACCESS SERVICE REVENUES

	AVERAGE SUBSCRIBERS *	FILED RATE	MONTHLY REVENUE
MULTILINE BUSINESS LINES	1238	\$6.00	\$7,428.00
MULTILINE SEMI-PUBLIC PAYSTATIONS	0	\$6.00	0.00
CENTREX CO LINES	148	\$3.50	518.00
RESIDENTIAL LINES	7730	\$3.50	\$27,055.00
SINGLE LINE BUSINESS LINES	709	\$3.50	\$2,481.50
SINGLE LINE SEMI-PUBLIC PAYSTATIONS	1	\$3.50	3.50
TOTAL AVERAGE MONTHLY REVENUE			\$7,482.50
ANNUAL END USER ACCESS REVENUE			\$89,790.00

* AVERAGE NUMBER OF SUBSCRIBER TERMINATIONS PROJECTED FOR 12 MONTHS ENDING JUNE 30, 1994.

WILMINGTON TELEPHONE & ELECTRIC CO.
 SUMMARY DEVELOPMENT OF END USER REVENUE REQUIREMENT
 FOR THE PERIOD AVERAGE 1934

ATTACHMENT 1
 PAGE 1

			INTERSTATE END USER	TOTAL COMPANY
1.	TELEPHONE PLANT IN SERVICE	Attachment 2, form 5	\$3,363,009	\$22,779,245
2.	PLANT UNDER CONSTRUCTION	Attachment 2, form 5	\$321,378	\$2,172,065
3.	NET INVESTMENT	Attachment 2, form 5	\$1,890,043	\$13,972,477
4.	ADJUSTMENTS TO NET INVESTMENT		\$0	\$0
5.	ADJUSTED NET INVESTMENT (line 3+4)		\$1,890,043	
6.	RETURN @ 11.25%		\$212,630	
7.	INTEREST CHARGED CONST.	Attachment 2, form 5	\$0	
8.	NET RETURN (line 6-7)		\$212,630	
9.	FIXED CHARGES	Attachments 2, form 5	\$90,574	\$667,041
10.	INVESTMENT TAX CREDIT	Attachment 2, form 5	\$5,511	\$38,000
11.	OTHER INCOME TAX ADJUSTMENTS		\$0	
12.	TAXABLE INCOME - FIT (lines 3+9-10+11)		\$116,645	

Book Costs (AVG 6/30)
Expenses (06/30/94)

Interstate Access:
WILKES TEL AND ELECT INC
37841246 - CCF = 100%

Form 1
05/29/95

NET INVESTMENT

Account Description	Total	COLV		Switches Installed	Trans-Com. Trans-ved.	Spec. Acc.	B&C- Sp B&C- Sp	IX-Msg./ IX-Spi.
		IW-PT	Limited					
Land	57,631	30,906		121,071	8,579	1,091		30
		127						
Other Support	538,672	342,496		1,357,171	95,071	12,096		335
		1,404						
2110 Land & Support	696,303	373,402		3,054,141	193,650	13,187		365
		1,531						
2210 COE-Switch Tot.	1,754,518	12,246		1,841,337	95,806	11,604		207
2220 COE-Dor Sys Tot	2,719							2,719
2230 COE-Trans Total	417,541	310,715			89,714	17,112		
2310 Total S/T Expt.	12,258							
	12,258							
2410 Total C. and W.	3,387,852	2,966,346			544,341	76,365		
2001 Plant in Serv.	6,271,191	3,363,009		1,321,311	133,511	118,768		3,291
		13,789						
2003 Construction S.	597,960	320,663		1,231,311	85,011	11,325		314
		1,315						
1220 N & S	33,438	17,931		11,311	4,377	633		18
		74						
1402 Class B Stock	77,675	41,440		102,311	11,503	1,463		41
		170						
CWC Cash Work Cap.	30,660	16,442		18,311	4,564	581		16
		67						
3100 Other Support	430,315	230,762		1,211,111	64,055	8,150		226
		946						
2210	446,428	3,115		4,480...	24,377	2,953		53
2220	320							320

Book Costs (AVG 6/94)
 Expenses (06/30/94)

Interstate Access
 WILKES TEL AND ELEC GSF
 97841246 - GSF = INCL 1.3

Form 1
 05/29/93

NET INVESTMENT

Account Description	Total	CCL/	Switch	Trans-Com.	Spec.	B&C-Msg./	IX-Msg./
		IW-PT				Limited	/Info
2230	192,950	143,584		41,458	7,908		
2310	12,151	12,151					
2410	1,602,745	1,261,552		304,329	36,364		
Total	2,684,009	1,639,013		542,106	55,375		599
4340 Def. Inc. Tax	413,208	321,587		121,160	7,326		217
309							
NET Net Investment	3,012,407	1,998,685		1,382,342	547,338	69,569	2,064
		1,409					

Book Costs (AVG 6/94)
 Expenses (06/30/94)
 Interstate Access
 WILKES TEL AND ELEC GSF
 97841846 ~ GSF = INCL 1.3

Form 2
 05/28/93

PLANT DETAILS

Account Description	Total	BCL/ IN-PT	Limited	Switch /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spi.	IX-Msg./ IX-Spi.
2210 1 Manual Sw	207							207
2 Intertoll Sw	14,016					14,016		
3 Local Sw	1,634,655				1,634,655			
4.13 Sub Cct	12,497	12,246					251	
4.23 Interexch	76,542				65,189	11,353		
4.3 Host-Remote	16,601				16,601			
Total	1,754,318	12,246		1,634,655	95,806	11,604		207
2220 1 Manual Sw	2,719							2,719
Total	2,719							2,719
2230 4.13 Sub Cct	317,075	310,715				6,360		
4.23 Interexch	72,493				61,741	10,752		
4.3 Host-Remote	27,973				27,973			
Total	417,541	310,715			89,714	17,112		
2310 Message Tel.	12,258		12,258					
Total	12,258		12,258					

Book Costs (AVG 6/94)
Expenses (06/30/94)

Interstate Access
WILKES TEL AND ELEC GSF
97841246 - GSF = INCL 1.0

Form 2
05/28/93

PLANT DETAILS

Account Description	CCL/			Switch	Trans-Com. /Info	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
	Total	IW-PT	Limited				/Trans-Ded.	
2410 1 Sub Oct	3,721,331	2,666,646					54,585	
3 Interexch	168,452				146,172		22,280	
4 Host-Remote	498,169					498,169		
Total	3,387,352	2,666,646				544,341	76,865	

Book Costs (AVG 6/94)
Expenses (06/30/94)

Interstate Access
WILKES TEL AND ELEC GSF
97841246 - GSF = INCL L.C.

Form 3
05/29/93

OPERATING EXPENSES & TAXES

Account Description	Total	CCL/ PW-PT	Limited	Switch /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
6120 General Supp.	37,310	20,276 33		11,087	5,628	716		80
6210 COE SW Exp.	86,958	12,914		65,361	7,418	1,148		117
6220 COE Opr. Exp.	18,645	2,769		14,014	1,591	246		25
6230 COE Trans. Exp.	363	128		649	74	11		1
6310 Infor O/T Exp.	1,114		1,114					
6410 C&W Expense	143,195	112,712			27,234	3,249		
Plant Spec. Exp	388,595	148,739 1,197		31,111	41,945	3,370		163
6530 Network Exp.	49,361	26,469 109		14,474	7,348	935		26
Total	49,361	26,469 109		14,474	7,348	935		26
6560 2110	57,010	30,573 125		16,716	8,486	1,080		30
2210	125,187	873		116,635	6,836	828		15
2220		176						176
2230	26,538	19,748			5,702	1,088		
2310		156						
2410	148,144	116,607 156			28,176	3,361		
6560 Total	357,311	167,501 381		133,351	49,200	6,357		221

Book Costs (AVG 6/94)
Expenses (06/30/94)

Interstate Access
WILKES TEL AND ELEC GSF
37841246 - GSF = INCL 1.3

Form 3
05/28/93

OPERATING EXPENSES & TAXES

Account Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
Plant Non Spec.	406,372	194,870		147,625	66,848	7,292		247
			390					

Book Costs (AVG 6/94)
Expenses (06/30/94)

Interstate Access
4ILKES TEL AND ELEC GSF
87841646 - GSF = INCL 1-3

Form 4
15/28/93

OPERATING EXPENSES & TAXES

Account Description	Total	CCL/ IW-PT	Limited	Switch /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spl.	IX-Msg./ IX-Spl.
6610 Marketing	593	318	1	174	38	11		1
6620 Operator Serv.	2,051							2,051
Bus Off-Msg Tel	11,666						11,666	
Bus Off-SLC	6,440	5,440						
Bus Off-Pay Tel	344	344						
Rev Act-SLC Bil	3,787	3,787						
Rev Act-Msg Pre	58,651						58,651	
Rev Act-B&C	20,467						20,467	
Rev Act-CABS	72,305			46,018	23,320	2,367		
Total	180,711	15,371		46,018	23,320	2,367	90,784	2,051
Total Cust. Opr	181,304	15,389	1	46,192	23,408	2,378	90,784	2,052
6710 Executive Exp	101,174	37,244	255	29,574	14,166	1,809	17,589	437
6720 Gen. & Admin.	101,486	37,362	355	29,665	14,209	1,314	17,743	438
Total Corp. Exp	202,660	74,606	510	59,839	28,375	3,623	35,432	875
7240 Ad Valorem Tax	29,948	16,060	66	8,781	4,458	567		16
Expenses & Tax.	1,109,069	449,624	2,164	353,148	154,734	19,830	126,216	3,353

Book Costs (AVG 6/94)
Expenses (06/30/94)

Interstate Access
WILKES TEL AND ELEC GSF
37841246 - GSF = ENCL 1.3

Form 3
05/28/93

SUMMARY OF INVESTMENTS AND EXPENSES AND TAXES

Account Description	Total	OCL/ IW-PT	Limited	Switched /Info	Trans-Com. /Trans-Ded.	Spec. Acc.	B&C-Msg./ B&C-Spi.	IX-Msg./ IX-Spi.
Plant in Service	6,271,191	3,363,009		1,638,623	933,511	118,768		3,291
			13,789					
Plt. Under Construction	597,960	320,663		175,332	39,011	11,325		314
			1,315					
Net Investment	5,912,407	1,998,385		1,692,342	547,338	69,569		2,364
		1,409						
Operating Expense & Tax	1,109,069	449,624		353,148	154,734	19,830	126,216	3,353
		2,164						
Investment Credit	10,461	5,611		3,367	1,357	198		5
		23						
Fixed Charges	186,203	90,374		56,266	26,049	3,311		136
		67						

POOL SUMMARY

Account Description	Carrier Common Line	Switched Access	Special Access	Billing & Collecting	IX Msg + SPL	Total Study	Total Company
Plant in Service	3,376,798	2,772,334	118,768		3,291	6,271,191	22,779,345
Plt. Under Construction	321,378	264,343	11,325		314	597,960	2,172,065
Net Investment	1,300,294	1,339,680	69,569		2,364	3,912,407	14,032,368
Operating Expense & Tax	451,788	507,382	19,830	126,216	3,353	1,109,069	4,374,989
Investment Credit	5,634	4,624	198		5	10,461	38,000
Fixed Charges	90,441	92,315	3,311		136	186,203	667,341

Book Costs (AVG 6/94)
Expenses (06/30/94)

Separations Section
WILKES TEL AND ELEC BSF
97841246 - Interstate

Form I
05/28/93

PLANT IN SERVICE

Account Description	Total	Interstate	Interstate	All Other
		Message	Special Service	
Land	209,345	56,540	1,091	151,714
Other Support	2,319,947	626,576	12,096	1,681,275
2110 Land & Support	2,529,292	683,116	13,187	1,832,389
2212 COE-Digital	4,721,488	1,721,752	11,561	2,988,175
2215 COE-El. Mech.	58,030	21,161	43	36,826
2210 COE-SW. Total	4,779,518	1,742,914	11,604	3,025,000
2220 COE-Opr. Sys.	391,693	1,719		388,974
2231 COE-Radio	263,797	54,729	1,525	197,744
2232 COE-Circuit	1,316,484	335,702	15,787	964,995
2230 COE-Trans. Tot.	1,580,281	400,429	17,112	1,162,740
2351 Public Tel.	49,030	12,258		36,772
2310 Total O/T Eqpt	49,030	12,258		36,772
2411 Poles	975,786	241,301	6,033	727,352
2412 Towers	32,670	20,489	512	61,669
2421 Aerial Cable	1,323,519	452,342	11,499	1,359,670
2422 Underground Ca.	32,640	20,923	589	61,028
2423 Buried Cable	10,263,377	2,520,595	38,366	7,685,316
2431 Aerial Wire	176,528	43,315	387	132,326
2441 Conduit System	45,511	11,522	380	33,609
2410 Total C. and H.	13,450,031	3,310,987	76,365	10,062,179
2001 Plant in Serv.	22,779,345	6,152,423	118,768	16,508,654

Book Costs (AVG 5/94)
Expenses (06/30/94)

Separations Section
WILKES TEL AND ELEC GSF
37641246 - Interstate

Form I
05/28/93

NET INVESTMENT

	Account Description	Interstate		Interstate	
		Total	Toll	Special Service	All Other
2003	TOTAL	2,172,065	586,635	11,025	1,574,105
1220	M & S	132,750	32,679	759	99,312
1402	Class 3 Stock	280,700	75,812	1,463	203,425
CWC	Cash Work Cap.	127,542	30,293	367	96,882
5100	Other Support	1,563,101	422,165	8,150	1,132,786
2212		1,158,297	422,388	2,836	733,073
2215		38,030	21,161	43	36,826
2220		46,088	320		45,768
2231		229,708	66,364	1,154	172,190
2232		507,254	129,349	6,083	371,822
2351		48,604	12,151		36,453
2411		820,579	203,341	3,073	612,165
2412		37,088	21,584	539	64,365
2421		1,712,767	424,369	10,600	1,277,098
2422		22,376	5,716	188	16,672
2423		3,466,575	851,360	19,207	2,596,008
2431		318,760	53,187	1,389	162,484
2441		22,146	5,607	185	16,354
	TOTAL	3,259,573	8,829,562	55,347	7,274,664
4340	Det. Inc. Tax	1,500,961	405,382	7,026	1,087,753
	Net Investment	14,032,368	3,842,398	69,309	10,119,961

Book Costs (AVG 6/94)
Expenses (06/30/94)

Separations Section
WILKES TEL AND ELEC GSF
97841246 - Interstate

Form 3
05/28/93

CENTRAL OFFICE EQUIPMENT & INFORMATION ORIGINATION/TERMINATION

Account Description	Interstate		Interstate	
	Message		Special Service	All Other
	Total	Toll		
2212 1 Manual Sw	29,548	205		29,338
2 Intertoll Sw	33,128	14,009		19,129
3 Local Sw	4,618,370	4,614,414		3,703,856
4.121 Ex Tk EAS	31,045			31,045
4.13 Sub Cct	48,895	11,948	245	36,502
4.23 Interexch	190,902	64,978	11,316	114,608
4.3 Host-Remote	70,095	16,198		53,897
TOTAL	4,721,488	1,721,752	11,361	3,988,175
2215 1 Manual Sw	385	2		383
2 Intertoll Sw	17	7		10
3 Local Sw	54,139	20,241		33,898
4.121 Ex Tk EAS	16			16
4.13 Sub Cct	1,211	297	6	908
4.23 Interexch	620	211	37	372
4.3 Host-Remote	1,742	403		1,339
TOTAL	58,030	21,161	43	36,326

Book Costs (AVG 6/94)
Expenses (06/30/94)

Separations Section
WILKES TEL AND ELEC GSF
97841246 - Interstate

Form 4
05/28/93

CABLE AND WIRE FACILITIES

Account Description		Total	Interstate Message	Interstate Special Service	All Other
		Toll			
2411	1 Sub Oct	301,648	221,237	4,529	675,032
	2.1 Ex Trk EAS	1,876			1,876
	3 Interexch	25,980	9,669	1,504	14,607
	4 Host-Remote	46,282	10,695		35,587
	TOTAL	975,786	241,301	6,033	727,952
2412	1 Sub Oct	76,389	18,744	384	57,261
	2.1 Ex Trk EAS	150			150
	3 Interexch	2,810	839	128	1,243
	4 Host-Remote	3,921	906		3,015
	TOTAL	32,670	20,489	512	61,669
2421	1 Sub Oct	1,670,305	409,643	8,389	1,252,073
	2.1 Ex Trk EAS	3,876			3,876
	3 Interexch	53,690	20,336	3,109	30,185
	4 Host-Remote	95,648	22,103		73,545
	TOTAL	1,323,519	452,342	11,498	1,359,679
2422	1 Sub Oct	30,559	12,406	254	37,399
	2.1 Ex Trk EAS	60			60
	3 Interexch	7,510	3,853	435	4,222
	4 Host-Remote	34,511	5,564		18,847
	TOTAL	82,640	20,923	689	61,028
2423	1 Sub Oct	7,964,584	1,954,269	40,002	5,970,313
	2.1 Ex Trk EAS	35,654			35,654
	3 Interexch	291,259	110,644	16,364	163,751
	4 Host-Remote	1,971,380	455,682		1,316,198
	TOTAL	10,263,377	2,520,595	56,366	7,685,916
2431	1 Sub Oct	176,528	43,318	387	132,326
	TOTAL	176,528	43,318	387	132,326
2441	1 Sub Oct	27,344	6,832	140	20,872
	2.1 Ex Trk EAS	33			33
	3 Interexch	4,135	1,571	340	2,324
	4 Host-Remote	13,499	3,119		10,380

Book Costs (AVG 6/94)
Expenses (06/30/94)

Separations Section
WILKES TEL AND ELEC JMF
97841246 - Interstate

Form 4
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CABLE AND WIRE FACILITIES

Account Description	Interstate		Interstate	
	Total	Message	Special	All
	Toll	Service	Other	
TOTAL	45,611	11,522	300	33,609
1 Sub Cct	10,367,857	3,666,646	54,585	3,146,626
2.1 Ex Trk EAS	41,649			41,649
3 Interexch	384,784	146,172	22,280	216,332
4 Host-Remote	2,155,741	498,169		1,657,572
TOTAL	13,450,031	3,310,387	76,865	10,062,179

Book Costs (AVG 6/94)
Expenses (06/30/94)

Separations Section
WILKES TEL AND ELEC GSF
97841246 - Interstate

Form S
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OPERATING EXPENSES

Account Description	Total	Interstate	Interstate	All Other
		Message	Special Service	
6120 General Supp.	137,346	37,094	716	99,536
6210 COE SW Exp.	269,360	35,310	1,148	183,002
6220 COE Opr. Exp.	57,686	18,399	246	39,241
6230 COE Trans. Exp.	2,682	352	11	1,319
6310 Infor O/T Exp.	4,457	1,114		3,343
6410 C&W Expense	568,501	139,947	3,248	425,306
Plant Spec. Exp	1,040,632	283,216	5,569	752,247
6530 Network Exp.	179,301	48,426	935	129,940
6561 2110	307,085	55,030	1,080	150,075
2210	341,023	124,359	328	215,036
2220	25,393	176		25,217
2231	33,411	5,744	118	17,569
2232	77,441	19,747	329	56,765
2251	625	156		469
2411	34,054	23,530	587	70,837
2421	38,390	7,042	173	31,169
2422	3,096	784	26	2,286
2423	460,839	113,178	2,553	345,108
2441	1,015	257	3	750
TOTAL	1,263,272	350,903	6,308	906,061
6560 Dep. & Amort.	1,263,272	350,903	6,308	906,061
Plant Non. Spec.	1,442,573	399,329	7,243	1,036,001

Book Costs (AVG 6/94)
Expenses (06/30/94)

Separations Section
WILKES TEL AND ELEC BSF
17341246 - Interstate

Form 3
05/28/93

OPERATING EXPENSES & TAXES

Account Description	Interstate		All Other
	Total	Message Toll	
6610 Marketing	2,000	593	2,095
6620 Operator Serv.	295,455	2,051	293,404
Bus Off-Local	57,264		57,264
Bus Off-Pri Lne	78		78
Bus Off-Msg Tel	35,830	11,666	24,164
Bus Off-SLC	5,440	5,440	
Bus Off-Pay Tel	1,006	344	662
Rev Act-SLC Bil	9,787	9,787	
Rev Act-Msg Prc	214,471	58,651	155,320
Rev Act-OB&C	166,958	20,467	146,491
Rev Act-CABS	144,610	72,505	72,505
Total	930,399	180,711	750,188
Total Cust. Opr	933,387	181,504	752,583
6710 Executive Exp	423,303	100,000	1,174
6720 Gen. & Admin.	425,110	100,308	1,173
Total Corp. Exp	848,013	200,308	2,337
Total Expense	4,266,205	1,064,157	14,164
7240 Ad Valorem Tax	108,734	29,381	567
Expenses & Tax	4,374,989	1,093,538	15,531
			3,265,920

Book Costs (AVG 6/34)

Separtions Section

Form 1

Book Costs (AVG 6/94) Part 36 Input Page 1
Expenses (06/30/94) WILKES TEL AND ELEC GSF Date 05/28/93
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STUDY INFORMATION

Telephone Company WILKES TEL AND ELEC GSF

Book Cost Date AVG 6/94

Expense Date 06/30/94

Company State GA

Print Format FCC36

3 digit study number 37841246

Book Costs (AVG 6/94)
Expenses (06/30/94)

Part 36 Input
WILKES TEL AND ELEC GSF
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Date 05/28/93

INVESTMENTS & RESERVES

A/C No.	Description	Plant	Reserve
	Land	309,345	0
	Other Support	2,319,947	1,563,101
2110	Land & Support	2,529,292	1,563,101
2212	COE-Digital	4,721,488	1,158,297
2215	COE-El. Mech.	58,030	58,030
2210	COE-SW. Total	4,779,518	1,216,327
2220	COE-Oper. Sys.	391,693	46,088
2231	COE-Radio	263,797	229,708
2232	COE-Circuit	1,316,484	507,254
2230	COE-Trans. Tot.	1,680,281	736,362
2351	Public Tel.	49,030	48,604
2110	Total A/C	14,830	48,604